

## Message Text

UNCLASSIFIED

PAGE 01 BRAZZA 00489 260854Z  
ACTION AF-10

INFO OCT-01 EUR-12 ISO-00 TRSE-00 OMB-01 CIAE-00  
DODE-00 INR-10 NSAE-00 PA-02 ICA-20 SP-02 /058 W  
-----056157 261010Z /10

R 260655Z APR 78  
FM AMEMBASSY BRAZZAVILLE  
TO SECSTATE WASHDC 0468  
INFO AMEMBASSY KINSHASA  
AMEMBASSY PARIS  
AMEMBASSY YAOUNDE

UNCLAS BRAZZAVILLE 0489

E.O. 11652: N/A  
TAGS: EGEN, EFIN, CF  
SUBJECT: CONGOLESE TAX STRUCTURE

1. MR. NOMBO, OF MINISTRY OF FINANCE, HAS PROVIDED  
FOLLOWING REGARDING CONGOLESE TAX STRUCTURE: BASED  
ON FRENCH SYSTEM, PERSONAL (OVER AGE 18) AND  
BUSINESS INCOMES ARE TAXED AT RATE OF 70 PERCENT,  
CPMPLEMENTARY TAXES OF 4 PERCENT IS LEVIED AGAINST  
INCOMES LESS THAN FCFA 600.080 (;\*9)6 2,400) AND 8  
PERCENT AGAINST INCOMES MORE THAN FCFA 600,000 AND  
YET ANOTHER, PROGRESSIVELY SCALED TAX, ALSO IS LEVIED  
AGAINST PERSONAL INCOME ONLY. PENALTIES ARE FIXED  
AS FOLLOWS: 25 PERCENT LATE FILING; 25 PERCENT INSUFFIC  
VIENT OR MISINFORMATION; 100 PERCENT FRAUDULENT INFORMA-  
TION; 10 PERCENT LATE PAYMENT. IN DECENDING ORDER, PRINCIPAL  
TAX REVENUE  
IS DERIVED FROM FOLLOWING: PETROLEUM  
COMPANY, SALES, PERSONAL INCOME (PROGRESSIVE SCALE),  
BUSINESS INCOMES, PERSONAL INCOMES (FIXED SCALE).KATZEN

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 26 apr 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978BRAZZA00489  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780178-0216  
**Format:** TEL  
**From:** BRAZZAVILLE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t19780417/aaaaannk.tel  
**Line Count:** 45  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 8754bca7-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION AF  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29 mar 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 2848086  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** CONGOLESE TAX STRUCTURE  
**TAGS:** EGEN, EFIN, CF  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/8754bca7-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
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